

House File 541 - Introduced

HOUSE FILE 541
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO HF 416)

A BILL FOR

1 An Act relating to the tax certification deadline for sanitary
2 districts and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 358.18, subsection 2, Code 2023, is
2 amended to read as follows:

3 2. All taxes thus levied by the board of trustees shall be
4 certified by the clerk on or before March ~~1~~ 15 to the county
5 auditor of each county wherein any of the property included
6 within the territorial limits of the sanitary district is
7 located, and shall be placed upon the tax list for the current
8 fiscal year by the auditor or auditors. The county treasurer,
9 or treasurers, of more than one county, shall collect all
10 taxes so levied in the same manner as other taxes, and when
11 delinquent the taxes shall draw the same interest. All
12 taxes levied and collected shall be paid over by the officer
13 collecting the taxes to the treasurer of the sanitary district.
14 Sec. 2. APPLICABILITY. This Act applies July 1, 2024, for
15 sanitary district budgets for fiscal years beginning on or
16 after that date.

17 EXPLANATION

18 The inclusion of this explanation does not constitute agreement with
19 the explanation's substance by the members of the general assembly.

20 This bill changes the date by which a sanitary district board
21 of trustees must annually certify taxes for levy to the county
22 auditor from March 1 to March 15.

23 The bill applies July 1, 2024, for sanitary district budgets
24 for fiscal years beginning on or after that date.